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The Underlying Reasons of Students' Success or Failure in Accounting Lessons, A Suggested Model: The Case of KMU - ASU

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Abstract

There is great importance of accounting lessons on the professional careers of students that studied economics at universities. Most of the lessons includes theme of accounting, finance, tax, and law. In this context, the success or failure of students in accounting lessons affect both the students' professional careers and undergraduate education period.

The success and the failure of the students at accounting lessons depend on several factors. As an example of these factors, educator factor: the ability of imparting the theoretic information to the practical, physical feasibility: the laboratories besides classes, etude, working, and counseling services etc.

This study, at the first part, has a sample of two similar universities. Accordingly, this study aims to assert a comparison of the students which studies at similar cities, universities, and departments, failure or success of accounting lessons.

At the second part of the study, a model have been suggested which has prevented the factors that causes the failure of accounting lessons. On the other hand, the model also have been mentioned that success should be an organizational culture which has based on the life-long education.

Keywords: Accounting Education, Entrepreneurs, Accounting Information System

1. Introduction

Knowledge, which is one of the most important capital factor in today's competitive environment, should be exact, proper for need, understandable, significant, reliable, objective, right, comparable and presented in time during the decision process for current and future.

Accounting, which is assistant function of business, provides financial and non-financial information that management needs to take routine and strategic decision (AAA[1], 2013). It also helps current and potential investors to or not to invest with financial data (AICPA[2], 2013). To advance accounting effectively and efficiently while it stands those important functions in the business, accounting education that combines theory and practice is needed.

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Uçma and Beycan (2009) define accounting education as "inform students about determining, gathering, measuring, processing, saving, checking validity of information that is useful for business decisions, summarizing as reports in an easily understand way, using the result of examination of information and develop skills to use that information." According to AICPA (2013), the objective of accounting education is to give high-level of accounting education for preparing students to the business and make them graduate. While concept and objective is examined in this respect, it is understood that the harmony of theory and practice is significant for effective and efficient accounting education. Korukoğlu (1998) organize the objectives of accounting education as follows;

- To constitute business record system in accordance with generally accepted accounting principles,
- To reach business goals rapidly and effectively by educate people toward basic concepts of accounting,
- To create and develop accounting standards,
- To teach accounting applications and reporting techniques, to transfer right and reliable information to the management,
- To enhance knowledge and skill of accounting, to raise the quality of personnel,
- To follow current developments and changes related to accounting applications,
- To represent technological developments into the accounting applications,
- To inform personnel about legal regulations by following changes and developments,
- To follow developments on managerial accounting section,
- To minimize errors and raise productivity,
- To educate beginners, to provide an understanding at working personnel about what the company's structure and conditions of accounting system,
- To provide communication and coordination among branches by informing other executives (technical staff etc.) about accounting
- To provide teaching professional ethics codes oriented at application.

The objective and significance of this study arise at this point. Faculty of Economics and Administrative Science students' qualified accounting education is an important factor for students' both university and professional life's success or failure. Hence, a model is going to be constituted.

2. Literature Review

In this section, results gained from academic studies about accounting education will be reviewed and presented.

Sayın, Yeğinboy and Tektüfekçi (2005) make a research about evaluation and measurement of effectiveness of accounting and finance education for students from Faculties of Economics and Administrative Science. It is revealed from the study that students should be informed about qualities, opportunities and process of accounting profession, training opportunities should be created for students during their university education because of the fact that accounting education comprise of both theoretical knowledge and implementation and, financial means should be enhanced in order to prevent the negative effect of crowded classroom.

Nouri and Shaid (2008) examine students' learning and attitudes to Powerpoint presentations' effect, while Green, Reinstein and Mc Williams (2000) research the performance differences between students have education with conventional teaching methods and students have education with computer supported education methods. It is founded that information technologies supported learning methods different from conventional increase the learning efficiency at accounting education. Usage of information technologies also provides combining theory and practice by using more visual image and having effective time management.

Özcan, Ünal and Helhel (2009) state that female students are more satisfied about accounting program rather than male students and female students think that accounting program enables students to find better jobs at the study with title of "The Relationship Between The Gender and Formation of Accounting Program Students and Their Attitudes Towards Accounting Careers."

Harwood (1999) investigate classroom assessment techniques (CAT) in accounting education in his study. Differences occurred on student's learning feature while teacher uses one CAT or more than one CATs is observed in the study. In consequence of this study, it is reached that evaluation of student's success or failure with single criteria creates scarce and wrong results, hence it should be evaluated with multiple criteria.

Çelenk, Atmaca and Horasan (2010) who make a research about assessment of students' perspective toward accounting profession examine the impact of teacher factor on students' tendency to accounting profession. It is found that teacher factor is effective on choosing accounting profession. Study also states that high rate of job placement in accounting profession is an important factor for students to choose accounting profession and students who follow developments at accounting profession are being more satisfied with accounting profession.

Kealey, Holland and Watson (2005) examined that whether critical perspective to accounting principles have impact on students' performance. As a result of the study, it is reached that basic accounting principles need to have critical thinking feature.

Demir and Çam (2006) reached that insufficient use of accounting application during accounting education and ignorance of student's satisfaction are the reason of failure at the study where they examine negative factors that affect accounting department students during accounting education. The other findings of their study are as follows;

- Students want to work accounting related departments,
- While students are pleased to study at accounting department, their tendency to choose accounting department again is low,
- Lack of interest of students to the profession and again lack of future goals are important factors that affect success.

Chiang (2008) investigate the impact of teachers' use of case studies on student performance which are performed from real accounting professionals at managerial accounting courses. Collecting, saving and reporting of financial transactions' documents are not only routine operations, but also acquired information is historical fact. Managerial accounting is in use to make future oriented decisions. In this respect, it is reached that in addition to historical facts, transferring and analyzing real cases to managerial accounting to minimize risks and uncertainties raise students develop a lifelong learning philosophy and have a mission.

Gençtürk (2007) aimed to measure vocational school students' success at accounting-finance lectures in comparison with their high school graduation and education style. He stated that students who took accounting and finance lesson at high school level are more successful at general accounting lectures.

Baker and Logan (2006) investigate in-class activities at learning methods. The study revealed that besides conventional learning, in-class activities where students participate actively increase students' learning efficiency and adopted as a professional role. It is reached that these cases provide students' exploration of his/her own skills, increasing and adoption of his/her interest about accounting profession.

Bekçi, Titiz and Ömürbek (2006) stated that students consider that they can use software programs which they learn during the accounting lectures in different areas. Another significant finding is the fact that while the computer laboratory is open for student use after lectures increase the students' success. In this research, they suggest making computerized accounting course compulsory lessons in faculties and vocational schools as computerized accounting courses provide implementation of accounting knowledge and gain to use this knowledge after school.

When studies about teaching methods investigated, it is seen that Bashir (2000) study open learning, Bremser and White (2000) deal with learning by trying, Nikolai (2006) research active learning and Norman et al. (2004) explain learning with collaboration.

Otlu, Durmuş and Solak (2012) mention vocational schools' mission of educating intermediate staff. They stated that bringing new responsibilities to accounting executives in parallel with new developments that new Turkish Trade Act brings. Another highlighted point is with these new responsibilities, there will inevitable work load. With this respect, the study suggests to close accounting and tax departments of vocational schools and constitute faculty departments.

3. Research

3.1. Extent and Method

The extent of the study is students from Aksaray University (ASU) ile Karamanoğlu Mehmetbey University's (KMU) faculty of economics and administrative sciences. There are Business Administration, Economics and Public Administration departments at related faculties.

Constraints of the study are as follows;

- Since there is not sufficient accounting education in Public Administration departments, students from this department exempt from the research.
- Due to the fact that there are no third and fourth year students at ASU Economics department, students from this department exempt from the research. Same restriction is made for KMU Economics department to be able to make comparative analysis.
- Research conducted on Business Administration department third and fourth year students since it is considered that they had sufficient accounting education.

The data of the research is collected from ASU and KMU Business Administration students. Total 3rd and 4th year students of ASU, Faculty of Economics and Administrative Sciences, Business Administration department is 465 and 147 of them respond the survey. Likewise, Total 3rd and 4th year students of KMU, Faculty of Economics and Administrative Sciences,

Business Administration department is 600 and 197 of them respond the survey. Total 3rd and 4th year students of both universities are 1.065 and 344 of them participate the study. 5-point Likert scale was used during the developing statements and data is analyzed with SPSS 20 software program. In the beginning, it is thought that comparative analysis would be meaningful between two university students. However, there were no significant result found after conducting comparative analysis, that is why analysis is made after colliding two datasets from two different universities. Reliability analysis has been made by Cronbach Alpha method and the coefficient is seen on the table below.

Table-1 Reliability Coefficient

Number of Survey	344	*Number of Statement*	38	*Alpha Coefficient*	0.736

When all statements added to analysis, reliability coefficient is found 0.736. The value of coefficient shows that reliability of the survey is at desired level.

3.2. Objective

The objective of the research is to create a model by presenting the factors influencing ASU and KMU students' success or failure on accounting education

3.3. Findings and Analysis

Total number of respondents is 344 and 147 of them are male students and 197 of them are female students. Demographic data of respondents is given at Table 2.

Table-2 Demographic Findings of the Respondents

	Frequency	Percentage (%)
Gender		
Male	147	42.7
Female	197	57.3
Age		
17-20	8	2.3
21-24	303	88.1
25-30	28	8.1
31 and more	5	1.5
Type of Graduated High School		
Trade Vocational High School	56	16.2
Vocational High School	48	14
Science High School	26	7.6
High Schools gives Social Sciences Education	214	62.2
The Reason of Choosing The Faculty		
Professional Career	96	27.9
Legal Obligation	41	11.9
Family Related Choices	30	8.7
Personal Choices	177	51.5
Intended Area of Profession		
Banking and Finance	104	31
Public Accountant	27	8.1
Self-Employment	14	4.2
Public Sector	138	41.2
Marketing	18	5.4
Entrepreneurship	28	8.4
Others	15	4.3

The most salient demographic finding according to Table 2 is 62,2% of respondents (n=214) are graduated from High Schools gives Social Sciences Education, 16,2% of them(n=56) from Trade Vocational High School, 14% of them (n=48) from vocational high school and 7,6% of them (n=26) from Science High School.

Table-3 Frequency, Percentage, Mean and Standard Deviation Values of the Impact of Accounting Lectures on Career and Personality

The Impact Of Accounting Lectures On Career And Personality	Certainly Important-Important		Neutral		Certainly Unimportant-Unimportant		n:344	
	f	%	f	%	f	%	$\bar{x}$	s
It revealed my leading skill.	159	46.2	89	25.9	96	28	2.85	1.131

I had the skill of analyzing professional theory and practice together.	210	61.1	68	19.8	66	19.2	2.51	1.559
It provided that I have social responsibility.	216	62.8	58	16.9	70	20.3	2.41	1.152
It improved my analytic thinking skill.	229	66.5	66	19.2	49	14.2	2.29	1.084
I had perpetual learning understanding.	190	55.2	97	28.2	57	16.6	2.48	1.093

When Table-3 is examined, it is seen that accounting lectures improve students' analytic thinking skills, as a result of that they can have a critical perspective; it provides students to have social responsibility; it gives perpetual learning skill and students are able to use this in their daily lives; finally it also provides the skill of analyzing professional theory and practice together.

Table-4 Frequency, Percentage, Mean and Standard Deviation Values of Productivity Level of Accounting Lessons

Productivity Level Of Accounting Lessons	Certainly Important-Important		Neutral		Certainly Unimportant-Unimportant		n:344	
	f	%	f	%	f	%	$\bar{x}$	s
General Accounting I-II	234	68	20	5.8	70	26.2	2.44	1.232
Inventory Balance Sheet	204	59.3	31	9	109	31.7	2.66	1.220
Corporate Accounting	270	78.4	26	7.6	48	13.9	2.05	1.121
Cost Accounting I-II	232	67.4	44	12.8	68	19.8	2.22	1.261
Computerized Accounting	85	24.7	173	50.3	86	25	3.03	1,098
Managerial Accounting	86	25	195	56.7	63	18.3	2.97	0.979
Accounting Audition	70	20.3	213	61.9	61	17.7	3	0.905
Financial Statement Analysis	112	32.5	179	52	53	15.4	2.76	1.044

According to Table-4, students consider Corporate Accounting, General Accounting, Cost Accounting and Inventory Balance Sheet lessons are efficient. It could be said that since students take general accounting lesson efficiently and effectively, they have a solid background of accounting and that is why they will not struggle so much on other accounting lessons.

Table-5 Frequency, Percentage, Mean and Standard Deviation Values of Factors that Effective on Accounting Lessons' Productivity

Factors That Effective On Accounting Lessons' Productivity	Certainly Important-Important		Neutral		Certainly Unimportant-Unimportant		n:344	
	f	%	f	%	f	%	$\bar{x}$	s
My personal knowledge, interest and skill	249	72.3	48	141	47	13.6	2.17	1.030
High rate of general success level of the class	132	38.4	84	24.4	106	37.2	3.02	1.097
Lecturer's effective and productive teaching	273	79.3	36	10.5	35	10.2	1.90	1.998
Physical facilities of school (Library, internet connection, etc.)	123	35.7	65	18.9	156	45.4	3.15	1.288
Supporting theoretical education with practice	186	54	60	17.4	98	28.4	2.61	1.389

According to Table-5, the main reason of lesson productivity is lecturer's effective and productive teaching and second reason is students' personal knowledge, interest and skill. It is seen from the table that another important factor that is effective on accounting lessons' productivity is supporting theoretical education with practice. With this respect, it is hard to say physical facilities of school have impact on accounting lessons' productivity.

Table-6 Frequency, Percentage, Mean and Standard Deviation Values of Students' Learning Techniques of Accounting Lessons

Students' Learning Techniques Of Accounting Lessons	Certainly Important-Important		Neutral		Certainly Unimportant-Unimportant		n:344	
	f	%	f	%	f	%	$\bar{x}$	s
I learn the lesson while lecturer is giving.	281	81.6	37	10.8	26	7.5	1.82	1.064
I learn when I study by myself.	304	88.4	25	7.3	15	4.4	1.80	0.811
I learn when a friend of mine tells me.	217	63	56	16.3	71	20.6	2.48	1.153
I learn when I study with a group of my friends.	180	52.4	57	16.6	107	21.1	2.76	1.302

When Table-6 is examined, it is seen that students learn when they study by themselves and while lecturer is giving. Thus, it might the stated that students less adopt collaborative and interactive learning techniques.

Table-7 Frequency, Percentage, Mean and Standard Deviation Values of Students' Reasons of Failure

Students' Reasons Of Failure	Certainly Important-Important		Neutral		Certainly Unimportant-Unimportant		n:344	
	f	%	f	%	f	%	$\bar{x}$	s
It is because I don't like the lecturer.	124	36	62	18	158	46	3.14	1.370
It is because lecturer can't have my attention to the lesson.	170	49.4	47	13.7	127	36.9	2.80	1.314
It is because I don't like issues of lesson.	144	41.8	75	21.8	127	50.3	2.91	1.250
I struggle to understand the content of the course.	180	52.4	56	16.3	108	31.4	2.78	1.580
It is because of lack of my previous learning.	204	59.3	57	16.6	83	24.2	2.49	1.289
It is because the content is numerical	106	31.1	62	18	179	50.9	3.28	1.329
It is because examination system and difficulty of questions	196	57	58	16.9	90	26.2	2.55	1.304

I don't make an effort to succeed.	128	37.2	55	16	161	46.8	3.15	1.380
It is because I don't have enough support from my family.	53	15.4	34	9.9	257	74.7	3.95	1.223
It is because of inappropriate teaching methods.	163	49.4	73	21.2	108	31.3	2.82	1.463
Lack of course material which make me understand the lesson	147	42.7	68	19.8	129	47.5	3.17	4.608
It is because I don't want to work in this profession in the future.	127	46.9	79	23	138	40.1	3.03	1.327
Lack of support from lecturer both in and out of class	146	42.4	75	21.8	123	35.8	2.92	1.272
It is because I don't think I am talented at accounting lessons.	119	34.5	73	21.2	152	44.2	3.17	1.283
It is because I am not informed enough about what I gain from accounting lessons.	160	46.6	72	20.9	112	32.5	2.81	1.270
It is because of insufficiency of success measurement tools used in lessons.	157	45.6	56	16.3	131	38.1	2.90	1.292

When Table-7 is examined, it is seen that respondents mostly choose "neutral" and "unimportant" answers for reasons of failure statements. Thus, it might be stated that students influenced from all the reasons but they are indecisive about which factor affect them most. As is seen from Table-7, first five reason of failures according to students are; "It is because of lack of my previous learning", "It is because examination system and difficulty of questions", "I struggle to understand the content of the course", "It is because lecturer can't have my attention to the lesson" and "It is because of inappropriate teaching methods".

It has been asked to respondents that if their expectations for education have been met or not. Group means were compared in order to check if respondents' answers have an impact on students' career and personality. Hypothesis according to these factors are as follows;

H_0= *There is no significant difference between students that their expectations have been met and those haven't been met.*
H_1= *There is significant difference between students that their expectations have been met and those haven't been met.*

Hypothesis are analyzed with Independent samples t Test.

Table-8 t Test Result in Terms of Level of Meeting Expectations ($p^*< 0.05$)

Meeting Expectations	n	Mean	Standart Deviation	t	df	p^*
Yes	139	2.3065	0.67343	-4.610	298	0.000
No	161	2.7503	0.94685			

According to Table-8 values, the mean of students that their expectations have been met is 2.3065 and the mean of students that their expectations haven't been met is 2.7503. The mean of students that their expectations haven't been met is higher. The difference between the groups seems to be meaningful.

To measure perception levels of students' reasons of failure, 3 (neutral) value is accepted as reference. This value is also midpoint of 5-point Liker scale. The reason to use the reference values as 3 (neutral) is to measure whether students have idea about their success and failure reason. Hypothesis according to these factors are as follows;

H_2= *The average of perception levels of students' reasons of failure is 3 (neutral).*
H_3= *The average of perception levels of students' reasons of failure is not 3 (neutral).*

The results of one sample t Test is as follows.

Table-9 t Test Results in Terms of Perception Levels of Students' Reasons of Failure

Test Value=3	t	df	Sig.(2-tailed)
The average reasons of failure statements	-0.159	343	0.874

When Table-9 is examined, due to the fact that Sig. (2 tailed) value is $P< 0.05$ H_3 is declined and H_2 is accepted. According to this result, it is seen that students do not have any idea why they have failure on accounting lessons.

4. Result and Recommendations

To determine success and failure reasons of Business Administration department students in accounting lessons, 344 survey forms were collected and following results are stated.

- 16.2% of students state that they are graduated from trade vocational high school. The fact that rest of the students did not take accounting education during their high school can be counted as one of the reasons of failure in accounting lessons. High mean and rate of "It is because of lack of my previous learning" statement in reasons of failure part of support this finding, also.
- Another high rated statements in reasons of failure part are; "It is because lecturer can't have my attention to the lesson" and "It is because of inappropriate teaching methods". This shows the importance of "teacher" factor. Teacher's utilization of class assessment techniques and use of learning techniques (active learning, open learning, etc.) effectively will cause positive influences on student's learning action. In this respect, supporting lecturers with pedagogical education will cause an increase on students learning.

- Another factor of students' failure in accounting lessons is students do not understand the content of lessons. It is seen that when students do not understand the content, they cannot see the whole picture of course. Students diverge from their objectives and targets and this circumstance cause that they become suspicious on the benefit of course. Lecturer should make students to comprehend the content, objective and target of the course and teach how students can use the beneficial knowledge gained from lessons in educational and professional times of their lives.
- When students' learning techniques for accounting lessons are examined, it is seen that they do not adopt interactive and collaborative learning methods and understand the lesson when lecturer tells or when they study by themselves. Thus, efficient and productive use of educatory learning methods should be used to influence students' learning, positively.
- It is seen that students whose expectations have been met in terms of education in Faculty of Economics and Administrative Sciences are better career and personality scores. Hence, it might be stated that students gain critical perspective by having analytic thinking skill.

Conventional accounting education methods are generally occurs as giving lecture and solving problems. Lecturers who use this method determine the content of the course, course material and measurement techniques and generally lesson are performed by lecturer tells the issues and chapters. However, lecturers who choose modern education techniques in accounting education should pay attention the factor below (Bonwell and Eison, 1991);

- Delivering course content via course material that consist visual communication,
- Use of strategies that encourage students to write during giving lecture,
- Giving computer-supported education,
- Use of case studies,
- Accustoming students to group studies with collaborative learning methods.

As a conclusion, non-realization or struggle of realization of course content and subjects in accounting education is important in terms of accounting education. The solution of the problem is use of modern accounting techniques by lecturer. Group studies, combining theory and practical education, computer-supported education use of visual tools are factors that lecturers should gravitate to more. It could be said that students' accounting learning will increase by doing this.

5. Model Proposal

When the result of survey conducted on ASU and KMU Faculty of Economics and Administrative Science, Business Administration students, a model that raise the quality of education should have steps mentioned below.

First Step: Students who deserve to enroll Faculty of Economics and Administrative Science, Business Administration department should participate "Basic Skill Survey" which tries to determine students' professional skills. .

Second step: Giving basic business administration courses to students.

Third step: According to results of basic business administration courses and basic skill survey, students will be able to take lessons for specialization in the 2^{nd} and 3^{rd} year. With this step, due the fact that an education is provided which is appropriate for students' wants and able to present their skills a factor that increase students motivation will be created.

Fourth step: In this step, students will take lesson (in 4^{th} year) in which they can transfer theory to practice. These lessons will be practical, able to help students to plan their career and, make them gain experience.

During the actualization of these steps, there are some important factors that needed to consider. These factors are as follows;

- To provide students not having so much course load, taking the basic courses and bend to specialization,
- To make accounting education an active learning where lecturers are guiding,
- To develop software programs to transfer accounting education theory to practice, to establish professional laboratories and to make case studies,
- To provide an understanding of lifelong learning philosophy both for students and lecturers as an organizational culture,
- To constitute interactive education surface that makes out-of-class learning effective
- To provide physical infrastructure that is needed for student success, to organize social and cultural activities.

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